IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re PATENT APPLICATION of:

Confirmation Number: 5250

SPIRGEL ET AL.

Application No.: 10/680,589

Group Art Unit: 3692

Filed: October 6, 2003

Examiner: FIELDS, Benjamin S.

Title: SYSTEMS AND METHODS FOR SECURITIZING A COMMODITY

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the non-final Office Action dated March 3, 2010 and the Examiner Interview held on June 28, 2010, the due date for response having been extended until August 3, 2010 by the accompanying Petition for 2-Month Extension of Time, the following amendments and remarks are submitted in connection with the above-identified application as follows:

Amendments to the Claims begin on page 2; and

Remarks/Arguments begin on page 5.

Deposit Account authorization for any fees associated with this paper has been separately provided.